## **Montana Code Annotated 2005**

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7-22-2149. Responsibility for assessments and taxes for weed control levied on leased state lands. The lessee of agricultural state land is responsible for assessments and taxes levied by the board of county commissioners for the district as provided in 77-6-114.

History: En. Sec. 11, Ch. 195, L. 1939; amd. Sec. 3, Ch. 90, L. 1941; amd. Sec. 3, Ch. 228, L. 1947; R.C.M. 1947, 16-1715(part).

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77-6-114. Lessee responsible for assessments and taxes for weed control. It is the duty of the board in leasing any agricultural state land to provide in the lease that the lessee of any agricultural state lands lying within the boundaries of any weed management district shall assume and pay all assessments and taxes levied by the board of county commissioners for any district on those state lands, and the assessments and tax levy must be imposed on the lessee as a personal property tax and must be collected by the county treasurer in the same manner as regular personal property taxes are collected. All lessees of these state lands are required under the terms of the lease to pay the assessment and tax levy at the same time and in the same manner as other regular personal taxes are paid.

**History:** En. Sec. 11, Ch. 195, L. 1939; amd. Sec. 3, Ch. 90, L. 1941; amd. Sec. 3, Ch. 228, L. 1947; R.C.M. 1947, 16-1715(part); amd. Sec. 30, Ch. 607, L. 1985; amd. Sec. 124, Ch. 114, L. 2003.

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